



Application For Senior Citizen Or Permanently And Totally Disabled Renter's Property Tax Refund

OFFICE OF STATE TAX COMMISSIONER
SFN 27777 (Rev. 9-06)

2008

Name (If joint, use first name and initials of both)		Applicant's Social Security Number
Mailing Address		Spouse's Social Security Number
City, State, Zip Code		Applicant's Date Of Birth
		Daytime Phone Number ()
Landlord's Name		Please mail by May 31, 2009 to: Office of State Tax Commissioner 600 E. Boulevard Ave., Dept. 127 Bismarck, ND 58505-0599
Mailing Address		
City, State, Zip Code	Phone Number ()	

Certification of Rent Paid in 2008

1. Amount of annual rent ***paid personally by applicant*** for 2008..... \$ _____
2. Cost of utilities, furnishings, and all other services provided by the landlord
(enter Total from Line 2 instructions, Column e, on back of application) \$ _____
3. Net rent paid (subtract line 2 from line 1)..... \$ _____

Total Income for Calendar Year 2008

4. Applicant's and spouse's income from Social Security benefits (exclude Medicare)..... \$ _____
5. Applicant's and spouse's income from salary and wages \$ _____
6. Applicant's and spouse's income from interest..... \$ _____
7. Applicant's and spouse's income from other sources (S.S.I., net rental income, net income from
business, capital gains, unemployment compensation, etc.) \$ _____
8. Dependents' income from all sources \$ _____
9. **Total income from all sources** (add lines 4, 5, 6, 7 and 8) \$ _____
10. Deductible medical expenses (see instructions for line 10 on back of application)..... \$ _____
11. **Total income less medical expenses** (subtract line 10 from line 9)..... \$ _____

If the amount on line 11 exceeds \$17,500, you are not eligible for the credit.

Refund Computation

If you want the Tax Department to compute your refund, it is not necessary for you to complete this section

12. Enter 20 percent of net rent paid (20 percent of line 3) \$ _____
13. Enter 4 percent of total income less medical expenses (4% of line 11)..... \$ _____
14. Amount of renter's credit (subtract line 13 from line 12). If line 13 is larger than line 12,
you are ***not*** eligible for the credit \$ _____

Refund Cannot Exceed \$240

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Applicant

Date

Signature of Preparer if other than Applicant

Telephone No.

Date

Application For Senior Citizen Or Permanently And Totally Disabled Renter's Property Tax Refund For The Year 2008

Any person 65 years of age or older with an income of \$17,500 or less per year from all sources, including the income of any person dependent upon him or her, may qualify for a renter's property tax refund up to a maximum of \$240.

Any person, regardless of age, who is permanently and totally disabled, with an income of \$17,500 or less per year, may also qualify for a renter's refund. *A physician's certificate or written determination of disability from the Social Security Administration must accompany only the first application.*

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Instructions For Numbered Lines On Front Of Application

Line 2: The estimated cost of services or items provided by the landlord such as utilities, furniture, or appliances, must be entered on this line.

	a. <u>Heat</u>	b. <u>Water & Garbage</u>	c. <u>Lights</u>	d. <u>Furniture & Appliances</u>	e. <u>Total</u>
Check if provided by landlord	[]	[]	[]	[]	(Enter total on Line 2)

Cost of utilities, furniture and
appliances provided by landlord. _____

Estimate the cost of the utilities provided by the landlord by multiplying the rent paid (amount on line 1) by the following percentages: **14 percent for heat, 2 percent for water and garbage, and 6 percent for lights.** The amount to report for furniture and appliances ranges from approximately \$15 per month for used items in an efficiency apartment to \$100 per month for new items in a two bedroom apartment. *Make no entry for furniture and appliances if only stove and refrigerator are furnished.* If the applicant has an unfurnished apartment and pays for all the utilities, enter "none" on line 2.

Lines 4-9: Income from all sources includes the income of a husband and wife, if they are living together, and any other person dependent upon the applicant. This income from all sources includes, but is not limited to, social security benefits, pensions, salaries, dividends, interest, net gains from the sale of property, net rental income, net profit from any business, including ranching and farming, and unemployment compensation. Life insurance death proceeds, Workers' Compensation, and Veterans' Disability are not included as income.

Line 10: Medical expenses **actually paid during the year** are deductible from income if not compensated by insurance or other payments. Use the following to compute the amount of medical expenses allowable on line 10:

- a. Total amount of health and hospital insurance premiums
(exclude Medicare) \$ _____
- b. Medicine and drugs (prescription only)..... _____
- c. Doctor and dentist..... _____
- d. Hospital costs..... _____
- e. Hearing aids, eyeglasses, dentures, etc..... _____
- f. Home nursing care costs..... _____
- g. Nursing home care costs..... _____
- h. Transportation costs for medical care; 45 cents per mile for Motor Vehicle) _____
- i. Total deductible medical expenses (total of lines **a** through **h**). Enter this amount
on line 10 on front of application \$ _____

Confidentiality. Income and medical expenses contained in this application are confidential. However, they may be disclosed to the board of county commissioners and county auditor, as needed, to carry out their official duties.

In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of the individual's social security number on this form is mandatory pursuant to North Dakota Century Code § 57-02-08.1. An individual's social security number is used as an identification number by the Office of State Tax Commissioner for file control purposes and record keeping.